

## **AMENDMENTS TO THE SPECIFICATION**

The following is a marked up version of each replacement paragraph and/or section of the specification in which underlines indicates insertions and strikethrough indicates deletions.

Please replace Paragraph [0032] with the following new paragraph:

**[0032]** Figs. 3(a) and 3(b) illustrate how different taper angles are obtained based on etch rate differentials in accordance with the invention. On top of a substrate 105, there is deposited a first film 110, a second film 115 and then the etching mask (photo resist 120). The taper angle ( $\alpha$ ) is controlled by the etch bath composition, which is a combination of chemicals such that etch rate R1 (the etch rate of film 115) is greater than etch rate R2 (the etch rate of the film 110). Shown in Figs. 3(a) and 3(b) are the edge-taper angles obtained for a relative etch ratio of 2:1 ( $\alpha = 26^\circ$ , where etch rate R1 is twice as fast as R2), and for a higher ratio of 3:1 ( $\alpha = 18^\circ$ ).